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LB 194

defined space, would...in your mind would that require, for example, Lancaster County to do something different from what they are doing now?

SENATOR SCHIMEK: I'll have to go back and look at the form, Senator Beutler, if you'll allow me to do that. I think I have one in my folder.

SENATOR BEUTLER: It would have to contain the attention information then, that taxes are delinquent,...

SENATOR SCHIMEK: Right.

SENATOR BEUTLER: ...that interest is accruing, and please contact the office?

SENATOR SCHIMEK: Right, um-huh. And if they don't have...they may not have space on it; I can't tell you that off the top of my head. If they don't, then they will have to mail to that delinquent taxpayer a notice saying that they are.

SENATOR BEUTLER: Okay. Maybe this additional work doesn't require all that much effort. But I do know that there are roughly in the neighborhood of 4,000 delinquent taxes, and that's because developers often hold lots for several years. There will be a lot of properties in foreclosure, for a variety of reasons there's a...at least in Lancaster County, and I'm sure it would be more true in Douglas and somewhat true in all the other counties, there are a large number of properties that are delinquent, even in good times. And so I guess I just have some question as to whether sending out several thousand delinquency notices in a more elaborate form is truly inexpensive. Perhaps it is, but...but it seems to me that a large percentage of those that would be sent out are going to be sent out to people who already know they're delinquent, developers, for example, might have 100 lots and they sell 10 one year, and have 90 that will sit there delinquent for a period of time.

SENATOR SCHIMEK: I think that is an accurate supposition, Senator. In fact, in visiting with Jean Sidwell, she said as much, that a great many of them just aren't paying their taxes.